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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

No. 38/1/2017-Fin(R&C)/3536

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'C' appended to the said Act, as follows, namely:—

In the Schedule 'C' appended to the said Act,—

(i) For the existing entry against serial number (5), the following entry shall be substituted, namely:—

"(5) Piped Natural Gas supplied by Authorized CGD entity through CGD Network. 4%";

(ii) for the existing entry against serial number (6), the following entry shall be substituted, namely:—

"(6) Piped Natural Gas supplied by other than CGD Network. 12.5%";

(iii) for the existing entry at serial number (7), the following entry shall be substituted, namely:—

"(7) Natural Gas other than covered by entries (5) and (6) above. 4%";

(iv) the following explanation shall be added at the end, namely:—

“Explanation:— (1) The phrase ‘CGD network’ used in entries against serial Nos. 5 and 6 shall mean the CGD network as defined in the regulations notified by Petroleum and Natural Gas Regulatory Board under the Petroleum and Natural Gas Regulatory Board Act, 2006 (Act No. 19 of 2006).

(2) The phrase ‘authorized CGD entity’ used in entry against serial Nos. 5 shall mean ‘authorized entity’ as defined in clause (d) of the sub-section (1) of section 2 of the Petroleum and Natural Gas Regulatory Board (Determining Capacity of City or Local Natural Gas Distribution Network) Regulations, 2015”.

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 14th June, 2023.

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